

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

Bushido Capital Master Fund, L.P.,
BCMF Trustees, L.L.C.

Plaintiff,

-v-

Helios Coatings, Inc.

Defendant.

Case No. 08 CV 0145 (LBS)

Rule 7.1 Statement


Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for

Bushido Capital Master Fund, L.P. (a private non-governmental party)

certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

There is no such corporation.

Date: January 7, 2008



Signature of Attorney

Attorney Bar Code: PG6712

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S.D. OF N.Y.